

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Peru Community Schools (5635)**

Peru Community Schools (5635)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$6,703,169	\$6,627,032	\$6,309,993	\$6,265,587	-2%	-1%
Noncertified Salaries (120)	\$665,181	\$776,115	\$756,012	\$765,426	4%	1%
Group Health Insurance (222)	\$856,866	\$816,203	\$723,607	\$713,348	-4%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$410,766	\$440,576	\$571,221	\$489,315	4%	-14%
Social Security-Certified Employee Retirement (212)	\$487,987	\$479,471	\$451,736	\$458,624	-2%	2%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$420,484	\$417,315	\$422,804	\$455,845	2%	8%
Transfer Tuition to Other School Corporations Within the State (561)	\$321,283	\$296,961	\$282,296	\$291,828	-2%	3%
Textbooks (630)	\$29,526	\$189,814	\$91,608	\$241,291	69%	163%
Other Purchased Services (593)	\$17,901	\$242,374	\$39,554	\$186,892	80%	372%
Stipends (131)	\$0	\$0	\$0	\$153,366	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$133,770	\$121,735	\$138,712	\$143,644	2%	4%
Severance/Early Retirement Pay (213)	\$121,937	\$121,223	\$110,566	\$125,298	1%	13%
Bank Service Charges (871)	\$15,727	\$65,249	\$58,127	\$75,691	48%	30%
Other General Supplies (615, 660 to 689)	\$74,874	\$71,690	\$110,695	\$67,377	-3%	-39%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$93,707	\$65,368	\$77,077	\$60,066	-11%	-22%
Social Security-Noncertified Employee Retirement (211)	\$57,781	\$56,104	\$54,847	\$59,440	1%	8%
Operational Supplies (611)	\$56,668	\$55,763	\$69,483	\$58,854	1%	-15%
Purchased Professional and Technical Instruction Services (311)	\$123,980	\$97,420	\$75,324	\$48,819	-21%	-35%
Other Employee Benefits (241 to 290)	\$38,281	\$53,139	\$33,353	\$35,810	-2%	7%
Other Purchased Professional and Technical Services (319)	\$20,121	\$80,446	\$41,726	\$32,144	12%	-23%
Public Employees Retirement Fund (214)	\$30,941	\$33,052	\$34,606	\$30,052	-1%	-13%
Group Life Insurance (221)	\$35,040	\$32,665	\$25,145	\$23,682	-9%	-6%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$10,475	\$3,956	\$25,284	\$23,214	22%	-8%
Dues and Fees (810)	\$8,847	\$10,213	\$12,659	\$20,659	24%	63%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$17,907	\$20,018	\$18,035	\$20,376	3%	13%
Travel (580)	\$1,162	\$874	\$15,539	\$17,691	98%	14%
Computer Hardware (741)	\$44,188	\$12,467	\$2,346	\$15,729	-23%	> 500%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$76,475	\$50,409	\$35,211	\$15,038	-33%	-57%
Connectivity (744)	\$0	\$1,430	\$1,849	\$13,050	N/A	> 500%
Equipment (730)	\$11,065	\$35,970	\$14,660	\$11,240	0%	-23%
Library Books (640)	\$3,667	\$5,501	\$10,128	\$3,185	-3%	-69%
Transfer Tuition - Other (569)	\$0	\$0	\$3,506	\$2,014	N/A	-43%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$4,634	\$845	\$1,770	N/A	110%
Telecommunications Equipment (745)	\$21,574	\$10,188	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$5,000	\$0	N/A	-100%

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Miscellaneous Objects (876 to 899)	\$20,066	\$24,930	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$264	\$86	\$797	\$0	-100%	-100%
Technology Related Professional Development (748)	\$23,485	\$24,104	\$20,001	-\$2,600	N/A	-113%
<b>Student Academic Achievement Total</b>	<b>\$10,955,163</b>	<b>\$11,344,495</b>	<b>\$10,644,351</b>	<b>\$10,923,767</b>	<b>0%</b>	<b>3%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$831,381	\$952,576	\$704,546	\$754,020	-2%	7%
Noncertified Salaries (120)	\$348,035	\$388,528	\$308,093	\$290,145	-4%	-6%
Group Health Insurance (222)	\$122,980	\$150,417	\$140,594	\$170,298	8%	21%
Operational Supplies (611)	\$128,958	\$59,072	\$134,660	\$94,279	-8%	-30%
Social Security-Certified Employee Retirement (212)	\$60,505	\$68,084	\$52,484	\$57,726	-1%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$58,416	\$66,322	\$74,651	\$55,338	-1%	-26%
Public Employees Retirement Fund (214)	\$27,448	\$31,454	\$44,536	\$30,677	3%	-31%
Social Security-Noncertified Employee Retirement (211)	\$25,045	\$27,630	\$22,738	\$21,913	-3%	-4%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$1,686	\$21,352	N/A	> 500%
Other Purchased Professional and Technical Services (319)	\$25,956	\$23,953	\$21,593	\$19,500	-7%	-10%
Postage and Postage Machine Rental (532)	\$14,130	\$11,990	\$14,843	\$12,732	-3%	-14%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,113	\$8,681	\$7,134	\$7,024	-6%	-2%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$4,615	N/A	N/A
Stipends (131)	\$0	\$0	\$30	\$4,139	N/A	> 500%
Travel (580)	\$2,736	\$3,018	\$2,606	\$2,545	-2%	-2%
Group Life Insurance (221)	\$2,272	\$2,399	\$2,786	\$2,519	3%	-10%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$1,832	\$2,263	N/A	24%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,303	\$3,411	\$2,070	\$2,072	-11%	0%
Textbooks (630)	\$0	\$0	\$50	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$1,660,278</b>	<b>\$1,797,536</b>	<b>\$1,536,934</b>	<b>\$1,553,157</b>	<b>-2%</b>	<b>1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,752,060	\$1,932,778	\$1,884,424	\$1,846,167	1%	-2%
Food Purchases (614)	\$505,410	\$565,234	\$587,798	\$605,241	5%	3%
Heating and Cooling for Buildings - Electricity (621)	\$391,007	\$381,150	\$395,335	\$358,318	-2%	-9%
Group Health Insurance (222)	\$329,568	\$337,744	\$363,757	\$350,084	2%	-4%
Certified Salaries (110)	\$194,180	\$198,529	\$203,552	\$201,738	1%	-1%
Severance/Early Retirement Pay (213)	\$224,206	\$365,799	\$229,402	\$184,558	-5%	-20%
Purchased Property Services; Repairs and Maintenance Services (430)	\$151,059	\$159,154	\$154,595	\$159,565	1%	3%
Heating and Cooling for Buildings - Gas (622)	\$124,815	\$85,428	\$101,857	\$156,019	6%	53%

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Social Security-Noncertified Employee Retirement (211)	\$124,523	\$136,481	\$131,726	\$144,078	4%	9%
Public Employees Retirement Fund (214)	\$91,170	\$102,944	\$155,010	\$143,206	12%	-8%
Operational Supplies (611)	\$121,082	\$139,748	\$109,170	\$135,619	3%	24%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$129,654	N/A	N/A
Gasoline and Lubricants (613)	\$80,067	\$109,450	\$109,593	\$91,518	3%	-16%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$70,277	\$73,103	\$79,285	\$85,715	5%	8%
Workers Compensation Insurance (225)	\$77,670	\$66,626	\$77,955	\$73,247	-1%	-6%
Equipment (730)	\$72,038	\$87,391	\$216,549	\$57,381	-6%	-74%
Other Purchased Professional and Technical Services (319)	\$95,138	\$157,954	\$135,102	\$46,620	-16%	-65%
Utility Services Water and Sewage (411)	\$49,937	\$40,877	\$39,863	\$43,686	-3%	10%
Other purchased property services (490 to 499)	\$30,758	\$37,417	\$34,329	\$33,433	2%	-3%
Stipends (131)	\$0	\$0	\$0	\$29,882	N/A	N/A
Telephone (531)	\$34,294	\$20,552	\$18,343	\$28,938	-4%	58%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,138	\$11,077	\$14,347	\$22,015	19%	53%
Advertising (540)	\$2,431	\$4,410	\$22,988	\$17,136	63%	-25%
Social Security-Certified Employee Retirement (212)	\$21,435	\$18,568	\$15,193	\$15,337	-8%	1%
Purchased Professional and Technical Board of Education Services (318)	\$9,742	\$35,895	\$8,517	\$15,191	12%	78%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$9,000	\$14,136	N/A	57%
Miscellaneous Objects (876 to 899)	\$4,220	\$1,334	\$35,680	\$11,109	27%	-69%
Dues and Fees (810)	\$8,914	\$5,836	\$5,519	\$10,859	5%	97%
Bank Service Charges (871)	\$9,779	\$12,933	\$10,194	\$10,674	2%	5%
Connectivity (744)	\$0	\$0	\$14,000	\$10,239	N/A	-27%
Gas - Other than Heating and Cooling (626)	\$14,817	\$19,052	\$6,013	\$9,483	-11%	58%
Utility Services Removal of Refuse and Garbage (412)	\$11,968	\$17,504	\$14,568	\$7,912	-10%	-46%
Travel (580)	\$5,568	\$7,596	\$9,301	\$7,043	6%	-24%
Redemption of Principal (831)	\$5,511	\$3,821	\$5,184	\$5,676	1%	9%
Other General Supplies (615, 660 to 689)	\$1,598	\$3,226	\$6,774	\$5,308	35%	-22%
Postage and Postage Machine Rental (532)	\$1,970	\$2,853	\$1,427	\$4,402	22%	208%
Tires and Repairs (612)	\$11,318	\$7,145	\$13,604	\$4,269	-22%	-69%
Technology Related Professional Development (748)	\$1,620	\$1,543	\$4,344	\$3,905	25%	-10%
Other Public or Private Utility Services (419)	\$3,540	\$3,540	\$3,765	\$3,470	0%	-8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,793	\$1,873	\$1,703	\$1,949	2%	14%
Group Life Insurance (221)	\$2,222	\$3,661	\$1,899	\$1,850	-4%	-3%
Official Bond Premiums (525)	\$2,803	\$1,820	\$1,660	\$1,800	-10%	8%
Purchased Professional and Technical Instruction Services (311)	\$1,000	\$3,300	\$0	\$1,500	11%	N/A
Purchased Property Services; Construction Services (450)	\$27,579	\$4,219	\$23,174	\$1,173	-55%	-95%

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Transfer Tuition to Other School Corporations Within the State (561)	\$9,047	\$18,438	\$1,520	\$1,060	-41%	-30%
Other Employee Benefits (241 to 290)	\$951	\$1,482	\$953	\$959	0%	1%
Purchased Services; Student Transportation Services (510)	\$13,500	\$3,209	\$7,650	\$932	-49%	-88%
Purchased Property Services; Cleaning Services (420)	\$0	\$219	-\$219	\$462	N/A	N/A
Unemployment compensation (230)	\$64,749	\$25,292	\$7,124	\$378	-72%	-95%
Seldom or Non-Recurring Purchases (873)	\$695	\$315	\$250	\$270	-21%	8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,587	\$3,999	\$3,363	\$107	-55%	-97%
Vehicles (731)	\$25,000	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$520	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$1,276	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$129,459	\$2,450	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$4,798,550</b>	<b>\$5,351,978</b>	<b>\$5,279,591</b>	<b>\$5,095,269</b>	<b>2%</b>	<b>-3%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$2,080,031	\$1,150,898	\$1,246,698	\$1,657,254	-6%	33%
Interest on Bonds or Notes (832)	\$686,600	\$811,507	\$742,235	\$876,305	6%	18%
Certified Salaries (110)	\$103,984	\$113,777	\$115,866	\$121,751	4%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$31,787	\$244,667	\$78,766	\$48,415	11%	-39%
Other Purchased Professional and Technical Services (319)	\$9,646	\$10,172	\$9,651	\$22,231	23%	130%
Purchased Property Services; Construction Services (450)	\$360,012	\$45,163	\$66,847	\$15,838	-54%	-76%
Equipment (730)	\$110,401	\$114,405	\$54,031	\$9,709	-46%	-82%
Social Security-Certified Employee Retirement (212)	\$8,121	\$8,697	\$8,849	\$7,950	-1%	-10%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$4,647	N/A	N/A
Operational Supplies (611)	\$4,016	\$442	\$733	\$3,296	-5%	350%
Other purchased property services (490 to 499)	\$2,115	\$2,916	\$0	\$1,820	-4%	N/A
Dues and Fees (810)	\$0	\$0	\$0	\$1,000	N/A	N/A
Other Purchased Services (593)	\$0	\$0	\$1,399	\$0	N/A	-100%
Buildings (720)	\$0	\$1,316	\$10,529	\$0	N/A	-100%
Noncertified Salaries (120)	\$25,046	\$19,298	\$6,508	\$0	-100%	-100%
Public Employees Retirement Fund (214)	\$497	\$121	\$123	\$0	-100%	-100%
Social Security-Noncertified Employee Retirement (211)	\$0	\$1,463	\$498	\$0	N/A	-100%
Technology Related Professional Development (748)	\$965	\$0	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$49	\$0	\$0	\$0	-100%	N/A
Judgments Against the School Corporation (820)	\$0	\$0	\$2,423	\$0	N/A	-100%
<b>Nonoperational Total</b>	<b>\$3,423,271</b>	<b>\$2,524,842</b>	<b>\$2,345,156</b>	<b>\$2,770,217</b>	<b>-5%</b>	<b>18%</b>

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Grand Total	\$20,837,261	\$21,018,852	\$19,806,032	\$20,342,410	-1%	3%